



United States Attorney's Office  
District of Columbia

Ronald C. Machen Jr.  
United States Attorney

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## PRESS RELEASE

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### **Maryland Woman Pleads Guilty in Connection with D.C. Tax Fraud Scheme**

*—She and others filed fraudulent D.C. Nonresident Requests for Tax Refund —*

**Washington, D.C.** - Wanda Garner, 51, of Hyattsville, Maryland, pleaded guilty today before the Honorable Henry H. Kennedy, Jr., United States District Court Judge, to Conspiracy, in violation of Title 18, United States Code, Section 371, in connection with her participation in a scheme to defraud the D.C. Office of Tax and Revenue of \$23,251.78 through the filing of fraudulent D.C. Nonresident Requests for Refund, announced United States Attorney Ronald C. Machen Jr., Daniel S. Cortez, Inspector in Charge, Washington Division, U.S. Postal Inspection Service, and Stephen M. Cordi, Deputy Chief Financial Officer, District of Columbia Office of Tax and Revenue. Although a sentencing date is not yet set in the case, Garner faces a statutory sentence of up to 5 years incarceration and a fine of \$250,000.00; under the U.S. Sentencing Guidelines, Garner is likely to receive a sentence of up to 6 months in jail and a fine of up to \$10,000.00. The investigation is on-going and charges against others involved in the scheme are expected.

According to documents filed with the court, from approximately February 25, 2002, until March 2, 2007, Wanda Garner and an unindicted co-conspirator referenced in court papers by the initials "B.B.," and other individuals known and unknown, conspired to defraud the District of Columbia, Office of Tax and Revenue, of approximately \$23,251.78 by filing fraudulent District of Columbia nonresident requests for refund tax forms. The conspirators obtained money by cashing District of Columbia checks obtained by filing the fraudulent tax forms. The W-2 forms attached to the tax forms listed employers for whom the listed "taxpayers" never worked, or did not work for the tax year indicated on the W-2 form, and which falsely stated the amount of wages and the federal and state taxes withheld for such taxpayers. The refunds were sent to an address controlled by Wanda Garner.

Wanda Garner negotiated five District of Columbia Government checks made payable to her, totaling approximately \$13,833.00, and negotiated three other checks made payable in the names of other persons by depositing those checks to her bank account at the Navy Federal Credit Union. The eight checks totaled approximately \$23,251.78.

"This type of fraud undermines our tax system, which is largely based upon voluntary and truthful reporting by taxpayers," stated United States Attorney Machen. "This behavior also diverts money from the funds that pay for essential services and programs. We will aggressively

prosecute those who seek to enrich themselves through criminal means at the public expense.”

Daniel S. Cortez, Postal Inspector in Charge of the Washington Division added, "The U.S. Postal Inspection Service is dedicated to ensuring those that use the U.S. Postal Service to commit crimes are prosecuted to the fullest extent of the law. We have Postal Inspectors throughout the country that work tirelessly to ensure the mail isn't used to facilitate criminal activity."

Deputy Chief Financial Officer Stephen M. Cordi stated, “The heightened scrutiny which the Office of Tax and Revenue is now giving to potentially fraudulent refunds makes it far more likely that schemes like this will be detected and prosecuted. This prosecution serves as a warning to anyone who thinks that refund fraud can go undetected.”

In announcing today’s plea, U.S. Attorney Machen, Inspector in Charge Cortez, and Deputy Chief Financial Officer Cordi commended the work of Postal Inspector Jan Kostka, U.S. Postal Inspection Service and Special Agent Antwyonette Hines, D.C. Office of Tax and Revenue, and the staff of the U.S. Attorney’s Office, including Paralegal Carolyn Cody and Assistant U.S. Attorney Sherri L. Schornstein, who is prosecuting the case.

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